



STATE BOARD OF EQUALIZATION

BOARD PROCEEDINGS DIVISION (MIC 80)
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E. L. SORENSEN, JR.
Executive Director

August 25, 1997

TO COUNTY ASSESSORS,
COUNTY COUNSELS,
ASSESSMENT APPEALS BOARDS,
AND OTHER INTERESTED PARTIES.

97/51

PROPERTY TAX RULES 282, TEMPORARY CERTIFICATION, AND 283, PERMANENT CERTIFICATION

Following a scheduled public hearing on February 4, 1997, the State Board of Equalization adopted amendments to Property Tax Rules 282, Temporary Certification, and 283, Permanent Certification. The rules as amended became effective July 6, 1997.

Enclosed for your information is a final printed copy of the regulation.

If you have any questions regarding the content of this rule, please contact Mr. Lawrence A. Augusta (916) 445-6493. If you wish extra copies of this rule, please write to State Board of Equalization, Supply Publications, 3920 West Capitol Avenue, West Sacramento, CA 95691.

Sincerely,

E. L. Sorensen, Jr.
Executive Director

ELS:MAS
Enclosures

State of California
BOARD OF EQUALIZATION
PROPERTY TAX RULES

Chapter 1. State Board of Equalization — Property Tax
Subchapter 2. Assessment
Article 7. Qualifications of Appraisers

Rule 282. TEMPORARY CERTIFICATION.

Reference: Sections 670, 673, Revenue and Taxation Code.
Section 24002.5, Government Code.

- (a) A person shall not perform the duties of an appraiser, as defined in section 281, unless the person has been issued a temporary or permanent certificate by the Board, nor shall the person continue to perform such duties for more than a year (excluding any break in service as an appraiser of less than six months which is reported to the Board) without having been permanently certified.
- (b) The Board shall issue a temporary certificate to any person employed to perform the duties of an appraiser for property tax purposes in the service of a county or city and county if the person meets the minimum qualifications set out in Section 283(a) or has equivalent qualifications which, in the opinion of both the assessor and the Board, demonstrate that the person is competent to perform the work of an appraiser. The assessor shall submit such qualifications to the Board on a form supplied by the Board.
- (c) Within 30 days of election or appointment, upon request, the Board shall issue a temporary certificate to any person who has been elected or appointed as assessor.
- (d) A temporary certificate is suspended when the person to whom it was issued ceases to perform the duties of an appraiser for property tax purposes but is automatically reinstated when the person again performs such duties with less than six months' break in service. When there is a break in service of six months or more, another temporary certificate must be issued, under the provisions of subsection (b), and such certificate shall be valid for one year thereafter.

History Adopted April 10, 1968, effective May 12, 1968
Amended December 17, 1975, effective January 25, 1976
Amended January 14, 1985, effective February 13, 1985
Amended February 4, 1997, effective July 6, 1997

State of California
BOARD OF EQUALIZATION
PROPERTY TAX RULES

Chapter 1. State Board of Equalization — Property Tax
Subchapter 2. Assessment
Article 7. Qualifications of Appraisers

Rule 283. PERMANENT CERTIFICATION.

Reference: Sections 670, 673, Revenue and Taxation Code.
Section 24002.5, Government Code

(a) The Board shall issue a permanent certificate to any person employed to perform the duties of an appraiser for property tax purposes in the state service or in the service of a county or city and county who, within one year of employment, attains a passing grade in an examination prepared or approved by the Board and who meets the following minimum qualifications:

(1) The person is currently employed by, or has a bona fide employment offer from, the Board, a county assessor or a city and county assessor, or a county appraisal commission, and

(2) Either the person is a graduate of an accredited four-year institution of higher education, or

(3) The person has graduated from high school (or has the equivalent of a high school education as determined by the taking of a general educational development test administered by an official general educational development center approved by the Bureau of Readjustment Education of the California Department of Education) and has four years of relevant experience. "Relevant experience" means employment experience within the last ten years in any of the following occupations:

(A) an accountant, auditor, real property appraiser, building cost estimator, engineer, or

(B) a real estate licensee, licensed by the California Department of Real Estate, engaged in buying, selling, leasing, or managing real estate, or

(C) an appraiser aide or appraiser trainee in an assessor's office or in the property taxes department of the Board, or

(D) An employee, other than an appraiser, of an assessor's office or of the property taxes department of the Board, except that only 2/3 of such employment time shall be deemed qualifying employment experience.

Four years of relevant experience or any combination of four years of relevant experience and of education in an accredited institution of higher education can be substituted for the educational requirement in subsection (a) (2). When fewer than four years of education in an accredited institution of higher education are used to meet the minimal qualifications, the number of qualifying years or fractions thereof shall be determined by the number of units in which passing grades were received. The qualifications of the person seeking permanent certification in this manner shall be submitted on a form supplied by the Board when the person files the application.

(b) When a person has been temporarily certified under subsection (b) of Section 282 by reason of equivalent qualifications or under subsection (c) of Section 282 by reason of election or appointment as assessor, the person shall be admitted to the examination referred to in subsection (a). Upon receiving a passing grade in the examination, the person shall be issued a permanent certificate by the Board.

(c) A permanent certificate is suspended when the person to whom it was issued terminates employment by the Board, by a county assessor or city and county assessor, or by a county reappraisal commission, but it is automatically reinstated when the person is again employed to perform the duties of an appraiser for property tax purposes in the state service or in the service of any county or city and county.

RULE 283. (Continued)

History: Adopted April 10, 1968, effective May 12, 1968.

Amended January 7, 1970, effective February 8, 1970.

Amended December 20, 1971, effective January 19, 1972

Amended January 14, 1985, effective February 13, 1985

Amended February 4, 1997, effective July 6, 1997.